Application Serial No: 10/552,301 Responsive to the Office Action mailed on: July 10, 2008 PECEIVED
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IN THE CLAIMS

Amendments To The Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Currently Amended) A chip resistor comprising:

a chip-shaped resistor element <u>made of metal including an electrode forming</u> surface and a pair-of side surfaces spaced from each other to flank the electrode forming surface;

at least two electrodes provided at the on a flat electrode forming surface of the resistor element;

a primary insulating layer provided at the electrode-forming surface between the two electrodes, the primary insulating layer having a thickness smaller than a thickness of the electrodes; and

additional insulating layers covering the side surfaces of the resistor element; wherein a difference between the thickness of the primary insulating layer and the thickness of the electrodes is set to be smaller than a maximum deflection δ_{max} of the resistor element occurring when a maximum bending stress σ_{max} produced in the resistor element reaches an elastic limit σ_y of the resistor element.

2-3. (Cancelled)

- 4. (Previously Presented) The chip resistor according to claim 1, wherein the primary insulating layer is formed by thick film printing.
- 5. (Currently Amended) A method for manufacturing a chip resistor, the method comprising the steps of:

forming a plurality of insulating layers on an electrode-forming surface of a plate shaped resistor element material made of metal, the insulating layers being spaced from

Application Serial No: 10/552,301

Responsive to the Office Action mailed on: July 10, 2008

each other in a first direction, each of the insulating layers being elongated in a second direction perpendicular to the first direction;

forming a conductive layer on the electrode-forming surface at a region where the insulating layer is not formed, the conductive layer having a thickness which is equal or generally equal to a thickness of the insulating layer; and

dividing the resistor element material into a plurality of resistor elements each in the form of a chip;

wherein the division of the resistor element material is performed by punching in a manner such that each of the resistor elements in the form of a chip includes part of the insulating layer and electrode portions spaced from each other by the part of the insulating layer.

- 6. (Previously Presented) The manufacturing method according to claim 5, wherein the forming the insulating layers is performed by thick film printing.
- 7. (Original) The manufacturing method according to claim 5, wherein the formation of the conductive layer is performed by plating.
- 8-9. (Cancelled)